

IN THE UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF PENNSYLVANIA

SIDNEY E. SMITH III, et al., executors)	
of the Estate of Sidney E. Smith, Jr.,)	
)	
Plaintiff,)	Civil Action No. 02-264 Erie
)	
v.)	Hon. Sean J. McLaughlin
)	Hon. Susan Paradise Baxter
UNITED STATES,)	
)	
Defendant.)	

PROPOSED ORDER

Having considered the United States' motion to partially exclude the expert report and proposed testimony of Matthew J. Minnaugh, memorandum in support thereof, any response thereto and the entire record herein, and good cause having been shown, the ____ day of _____ 2005, it is hereby

ORDERED that the United States' motion to partially exclude the expert report and proposed testimony of Matthew J. Minnaugh is GRANTED; and it is further

ORDERED that the first three opinions contained in the expert report of Matthew J. Minnaugh concerning whether (1) the use of the applicable federal rate over a fifteen year duration is a buyout term that meets the requirements of 26 U.S.C. §2703(b)(3), (2) the AFR satisfies 26 U.S.C. §2703(b)(3) as a matter of statutory interpretation, and (3) the AFR is a commercially reasonable rate for Smith FLP because the AFR exceeds the prime rate from time to time are

excluded, and Minnaugh is prohibited from testifying at trial to any of these three opinions contained in the expert report.

UNITED STATES DISTRICT JUDGE